



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF REVENUE
DIVISION OF TAXATION

Following are answers to questions you may have about tax amnesty:

Q: What is tax amnesty?

It's a unique opportunity for you to get a fresh start. Pay what you owe in delinquent state taxes – no matter the type of tax. In exchange, we waive penalties and reduce the amount of interest we'd normally charge. The tax amnesty is authorized in legislation approved by the General Assembly and signed into law by Governor Lincoln D. Chafee in June 2012.

Q: When is the tax amnesty?

From September 2, 2012, through November 15, 2012.

Q: To whom does the amnesty apply?

Any person, corporation, or other entity that is subject to Rhode Island tax may apply – no matter where that person, corporation, or other entity is located.

Q: What types of delinquent tax may qualify for the amnesty?

The law specifically says that the amnesty is available "for all taxpayers owing any tax." Therefore, all state taxes are eligible – including personal income tax, corporate income tax, sales tax, use tax, estate tax, unemployment insurance tax, temporary disability insurance (TDI) tax, and other such state taxes. The amnesty applies to taxes due for any taxable period ended on or before December 31, 2011.

Q: What's in it for me?

If you pay what you owe during amnesty:

- We'll waive all related penalties;
- We'll reduce the interest rate by 25 percent;
- We won't seek civil or criminal prosecution related to those taxes;
- Your professional license, driver's license, motor vehicle registration, or sales tax permit won't be blocked due to those taxes; and
- You'll have peace of mind.

Q: What do I have to do?

You must make written application for the amnesty, and you must pay the tax and interest due.

Q: Must I pay everything in a single lump sum?

No. You may enter into a short-term installment payment agreement for reasons of financial hardship. We'll determine "financial hardship" on a case-by-case basis. Even if you qualify for the installment payments, all installments must be paid in full by December 14, 2012. If you fail to pay any installment due under the terms and conditions of the installment agreement, the agreement will cease to be effective and the balance of the amounts required to be paid shall be due immediately.

Q: Who is not eligible for amnesty?

Amnesty won't be granted to taxpayers who are under any criminal investigation or are a party to any civil or criminal proceeding, pending in any court of the United States or of the State of Rhode Island, for fraud in relation to any state tax imposed by the law of the State and collected by the Tax Administrator.

Q: How can I get more information?

- Check our tax amnesty website: www.TaxAmnesty.ri.gov.
- E-mail us: TaxAmnesty@tax.ri.gov
- Dial our tax amnesty call center, at (401) 574-8650, from 8:30 a.m. to 4 p.m. business days.

The FAQs on this page provide only a general summary of the provisions of the Rhode Island Division of Taxation's tax amnesty program. Nothing printed here in any way alters or otherwise changes any provisions of the Rhode Island General Laws, regulations of the Tax Division, or formal rulings.